

## REGULATION HISTORY

<b>TYPE OF REGULATION:</b>	Sales and Use Tax
<b>REGULATION:</b>	1699
<b>TITLE:</b>	<i>Permits</i>
<b>PREPARATION:</b>	Cecilia Watkins
<b>LEGAL CONTACT:</b>	John Waid

Regulation 1699, Permits, is proposed to be amended to interpret, implement and make specific Revenue and Taxation Code section 6066. Amendments are proposed to provide that when a retailer negotiates sales out of state but the goods are shipped from a stock of goods owned by the retailer in this state, a permit is required for the location of the stock of goods.

### CURRENT REGULATIONS HISTORY

December 13, 2005:	Public Hearing continued from November 15, 2005.
November 15, 2005:	Public Hearing.
November 14, 2005:	45-Day public comment period ends.
October 1, 2005:	45-Day public comment period begins.
September 30, 2005:	Notice of public hearing published in California Regulatory Notice Register, Register 2005, No. 39-Z, e-mailed and US mail to interested parties.
August 31, 2005:	Board authorized publication. (Vote 5-0)
June 23, 2005:	2 <sup>nd</sup> Interested Parties Meeting.
May 10, 2005:	1 <sup>st</sup> Interested Parties Meeting.

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Sponsor:	Board Staff
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Support:	None
Oppose:	None